

THE
DUTY OF PAYING TRIBUTE ENFORCED,
IN LETTERS

TO THE
REV. DR. JOHN BROWN,
OCCASIONED BY HIS RESISTING THE PAYMENT OF
THE ANNUITY TAX.

BY
ROBERT HALDANE, ESQUIRE.

Third Thousand.

LONDON:
SIMPKIN AND MARSHALL, IPSWICH: J. M. BURTON.
1840.

336.2

H129d

INDEX.

LETTER	PAGE
I.* TO THE REV. DR. BROWN	7
II. THE DUTY OF PAYING TRIBUTE	8
III. REMARKS ON DR. BROWN'S DISCOURSES RESPECTING CIVIL OBEDIENCE AND THE PAYMENT OF TRIBUTE	14
IV. REMARKS ON DR. BROWN'S DISCOURSES RESPECTING CIVIL OBEDIENCE AND THE PAYMENT OF TRIBUTE—CONTINUED	22
V. TAXES FOR GENERAL AND SPECIFIC OBJECTS	30
VI. TAXES FOR GENERAL AND SPECIFIC OBJECTS—CONTINUED	36
VII. PASSIVE RESISTANCE	43

Dr. Brown, when he publicly declared his resolution not to pay the Annuity Tax, affirmed that there were warrants against 1961 persons in Edinburgh on account of their refusal to pay this tax. *Immediately after the publication of the following letters, this number of 1961 was reduced to fifteen individuals;* and the tax was afterwards levied without difficulty; so completely was public opinion changed in the course of a few days. If Dr. Brown could have established what he had advanced, namely, that in certain cases it is a duty not to pay tribute, and were this acted on, no Christian could live in a heathen country, and an end would at once be put to sending out Missionaries.

* The numbering of the following letters refers only to this edition; the original edition contained several others, which being of more local interest are here omitted.

P R E F A C E.

THE Annuity Tax referred to in the following letters, from which the Clergy of the Established Church in Edinburgh derive their stipends, has existed for about 200 years. To the payment of this tax a system of resistance has lately been organized. Its first opponents appear to have been men immersed in the politics of this world, who cared little for christianity in any form. Of late, however, the agitating party have so far prevailed, as to influence the conduct of many of whom better things might be expected.

The progress of this species of agitation was chiefly alarming, as it indicated the working of an opposition to lawful authority, the results of which may ultimately be attended with tumult and bloodshed. It was therefore calculated to awaken just indignation, when, at a public meeting in October last, the Rev. Dr. John Brown stood forward and read a written declaration, pledging himself to suffer any penalty, even to the extent of bonds and imprisonment, rather than pay a tax which contributed to the support of the Clergy of the Established Church. At the same time he stated, that he was one of 1961 individuals in Edinburgh, against whom warrants, on account of their refusal to pay this tax, had been issued. The radical in politics, and the infidel in religion, might probably laugh in secret at the abandonment of Christian duty involved in Dr. Brown's declaration; but considering the station which he occupies as a leader in a large denomination of Christians, and as the theological instructor of their future ministers, no one can deny that his influence and example must be considerable either for good or evil.

It was under these circumstances that I felt it my duty to bring the conduct of Dr. Brown to the test of the Word of God. I therefore addressed to him a letter through the medium of the Edinburgh Advertiser. To that letter he replied in a manner which proved how little he had calculated on the difficulties of his position, and how much he was swayed by the tumultuous influence of worldly passions. He felt the keenness of the shaft that was winged with truth, but instead of attributing its sting to the proper cause, he declared that he was the object of a railing accusation, and that I might rail on without further answer from him. He soon discovered that my arguments were not to be so easily disposed of, and after more than once violating his pledge of silence, he finally delivered to his congregation two elaborate discourses on civil obedience and the payment of tribute, in which he reviewed the whole subject, and printed them with copious notes, defending his resistance to the Annuity Tax.

It has been my object in the following letters to expose Dr. Brown's principles and conduct in the light of Scripture, and to prove, that in refusing payment of a lawful tax he has sinned against God, and held himself out as an example to others, who, by following his steps, will implicate themselves in the same guilt. In every one of the questions discussed are involved principles of lasting importance, which in the present age of change and agitation are peculiarly deserving of attention. If the Bible be indeed the volume of God's holy Word; if it does contain the Christian's rule of conduct, as delineated in

its precepts and example by the finger of divine inspiration ; if it be the book out of which men shall be judged at the last day ; with what horror ought we to view the attempt to fritter down its meaning, so as to accommodate it to the prejudices and the follies of latitudinarians in religion, or agitators in politics ! If Dr. Brown is at liberty to trample on the law of Christ so far as it relates to tribute ; if, with impunity, he may give to the winds the solemn precepts of the Apostle, why may not others more reckless, though not more daring in their application of the Neologian theory, also venture to blot out of the Book of God whatever happens to condemn a cherished sin, or run counter to any of their preconceived notions.

Dr. Brown is not aware of the precipice on which he stands. He little dreams of the awful responsibility in which he is involving himself. He may take encouragement from the applause of those who use him as a political tool, and may mistake the empty sound of flattery for the approbation of enlightened men, but this is a poor substitute for the approval of God. In his calmer hours, when away from the bustle and excitement of agitation, does he not consider what is likely to be the effect of his example upon those who look up to him as a guide ? Does he not think of the dangerous vortex in which he is involving himself as well as others ? And if he hopes to escape the temptations into which he plunges, has he the same confidence as to those whom he hurries on in the like dangerous path ?

Had I not been deeply impressed with the importance of the subjects in debate, I should not have come forward on this occasion. But in the peculiar exigencies of the present times, there seems to be a loud call upon Christians, according to their means and opportunities, to warn others of the dangers with which they are threatened. Every successive age brings with it its own temptations, and to those whose perceptions are not clouded by their worldly politics, or deadened with the jargon of party strife, it is very plain that we are now living in times eminently perilous to the professors of religion. There are seasons when such conduct as that of Dr. Brown would be injurious to none but himself. But in an age like the present—an age of much excitement and of political changes, it is no light matter to witness a minister of the gospel and a theological professor, placing himself in the front ranks of agitation, and heading an organized system of resistance to the laws of his country.

Assuredly this is, of itself, a sign of the times of no doubtful import. It becomes doubly striking when it is considered that Dr. Brown does not stand alone ; that, on the contrary, he is cheered onwards by other ministers of long standing, who have testified their concurrence in his opinions, and their approval of his resolution ; while there are many professing Christians who shelter themselves behind his authority, and make his example an apology for conduct which, at any other period, would have been deemed wholly inconsistent with the slightest pretensions to godliness.

It is not to be supposed that this restless insubordination has suddenly sprung up in such luxuriance. Christians are always prone to catch somewhat of the tone and colour of the age in which they live ; and in proportion as turbulence and agitation have become popular, too many of the professed disciples of Christ have forgotten the injunctions of their Divine Master, and acted in such a manner, that so far from exhibiting themselves as strangers and pilgrims on the earth, it might be supposed that all their loftiest aspirations, and all their highest efforts, were bounded with the prospect of some new political change, or some empty dream of popular aggrandizement. The solemn injunctions in regard to civil obedience, as contained in the thirteenth chapter of the Epistle to the Romans, have been practically neglected even by many who would fear to deny their authority. The precepts of the Apostle being in direct hostility to the spirit and temper of political agitators, it is no wonder that those who have been seduced by their snares, should desire to lull their conscience to sleep, and turn away from all that might disturb its slumbers. The infidel, sitting in the chair of the scorner, boldly scoffs at the words of the Apostle, which he does not affect either to misinterpret or misunderstand. The more subtle Neologian finds in these words matter adapted only for

a peculiar season, and a small body of Christians. The Socinian adopts the same persuasion, and unites both with the Infidel and Neologian in sneering at any attempt to restrain their schemes of political agitation, until at last they have gone far to turn the very idea of submission to "*the powers that be,*" into a by-word and a proverb for ridicule.

If ever there was a period in the history of the world, in which more than at any other, Christians have reason to be grateful for their outward privileges, it is now, when, in this favoured country, men of every religious denomination are permitted to worship God according to their conscience, without the hazard of molestation from any quarter, civil or religious. For these privileges, fervent thanks are due to the Great Ruler of events. But is it to be supposed that God is honoured or thanked for these blessings by men, whose feelings can only find expression in great swelling words of vanity about "battles to be fought," about "high places to be won," about "lives to be jeopardized," or "tyranny and wrong" to be redressed? Is it under such teaching that Christians will become remarkable for their quiet and peaceable lives, as men that "fear God" and "honour the king," and "meddle not with them that are given to change?" Or will not those Churches that are subjected to such pernicious doctrine be found to be among that unhappy number who have forsaken their first love, whose candlestick is in danger of being removed, and whose ways are not perfect before God?

The practical effects of this doctrine are becoming more and more manifest. Can we look without anxiety as to the spiritual welfare of those who are forward in every scene of political strife, and whose whole soul seems to be wrapped up in the prosecution of some party object? Christian legislators and statesmen have lamented the deadening tendency of their legitimate and necessary pursuits. They have regretted that in their unavoidable amalgamation with the world, it was difficult to keep themselves free from its contagion. But what must be the case with those, who, on every occasion of popular excitement, volunteer their services, and engage in political pursuits with a zest which seems to indicate that these are far more congenial with their habits, than the performance of those duties in which pure and undefiled religion consists.

Now is this all; there are some who, like Dr. Brown, predict the coming of great changes. Are they foolish enough to believe that these changes can be effected without convulsion? We know that there is a day approaching when God will come out of his place to punish the inhabitants of the earth for their iniquity; to reckon with the nations for their contempt of his authority, for their rejection of his Gospel, and for their trampling on his precepts. But we know also by whom it has been said, "Woe, unto you that desire the day of the Lord! to what end is it for you? the day of the Lord is darkness, and not light. As if a man did flee from a lion, and a bear met him; or went into the house, and leaned his hand on the wall, and a serpent bit him. Shall not the day of the Lord be darkness, and not light? even very dark, and no brightness in it?" In nearly the same words, another prophet was commanded to speak of the coming of that day: "Blow ye the trumpet in Zion, and sound an alarm in my holy mountain; let all the inhabitants of the land tremble: for the day of the Lord cometh, for it is nigh at hand; a day of darkness and of gloominess, a day of clouds and of thick darkness. Does this resemble the language in which many in the prospect of great political changes are accustomed exultingly to expatiate, and to "*desire*" the coming of that day? Or rather, is it possible to imagine a stronger contrast? Ought not christians, in the persuasion of the coming of such events, instead of inflaming their minds by idle declamations about occupying "the high places of the field," to remind one another of the command and gracious injunction of God: "Come, my people, enter thou into thy chambers, and shut thy doors about thee; hide thyself as it were for a little moment, until the indignation be overpast. For, behold, the Lord cometh out of his place to punish the inhabitants of the earth for their iniquity: the earth also shall disclose her blood, and shall no more cover her slain."

THE DUTY OF PAYING TRIBUTE, &c.

LETTER I.

November 13, 1837.

SIR,—In the account of the late meeting in Edinburgh to oppose the Annuity Tax, it is stated that you expressed a determination never to pay it again, as you “could not do so without offering violence to your conscientious conviction,” and that you “resisted the tax from the fear of contracting guilt before God.” This resolution is directly contrary to Scripture, and tramples under foot one of the great laws of the kingdom of Christ. That a Christian, with the injunctions of the Apostles on this subject before his eyes, should fear to contract guilt by paying tribute, is truly astonishing. I shall refer only to Romans xiii. 1—7, and shall merely quote the passage. The meaning is so clear, that any attempt to evade it must be utterly forced and unnatural. The conscience that can resist it must be either not in subjection to the Word of God, or greatly in ignorance of that Word.

“Let every soul be subject unto the higher powers; for there is no power but of God: the powers that be are ordained of God. Whosoever, therefore, resisteth the power, resisteth the ordinance of God; and they that resist shall receive to themselves damnation. For rulers are not a terror to good works, but to the evil. Wilt thou then not be afraid of the power? do that which is good, and thou shalt have praise of the same: for he is the minister of God to thee for good. But if thou do that which is evil, be afraid; for he beareth not the sword in vain: for he is the minister of God, a revenger to execute wrath upon him that doeth evil. Wherefore *ye* must needs be subject, not only for wrath, but also for conscience’ sake. For, for this cause pay ye tribute also: for they are God’s ministers, attending continually upon this very thing. Render, therefore, to all their dues: tribute, to whom tribute *is due*; custom, to whom custom; fear, to whom fear; honour, to whom honour.”

I am aware that many expedients have been resorted to, to limit the application of this apostolic rule; but it is a law of Christ, expressed with a fulness and precision beyond that which is to be found on almost any other subject; and it is at his peril if any man rebel against it.

You, Sir, hold a very responsible situation as a minister of a numerous congregation—as an influential member of a large denomination, and as one who is employed officially in training young men for the ministry; and if on so momentous a question your conscience is misinformed, how mischievous must be the influence of your doctrine and conduct. I am shocked with your determination of going to prison, rather than pay a tax of which you disapprove. What an example is this to your congregation! What an extensive and pernicious effect must it have, not only on your own denomination, but on Christians in general! What mischief is it calculated to excite in social life? To what violence and bloodshed may it not lead? Is this like the doctrine and conduct of the apostles and first Christians? Can anything be conceived more opposite? Your views of the scriptural way in which the religion of Christ ought to be maintained you have a right to promulgate and defend by argument. But to resist a tax imposed by the Government under which you live, is to rebel against Christ, and in the end may kindle the flames of civil war. You may attempt to excuse yourself as you will, but it must be evident to those who tremble at the Word of God, and understand the import of the passage above quoted, that a more flagrant violation of the divine law has seldom been exemplified than in the line of conduct which you have adopted, and the deliberate purpose which you have avowed.

I am, Sir, your obedient Servant,
ROBERT HALDANE.

LETTER II.

ON THE DUTY OF PAYING TRIBUTE.

December 12, 1837.

SIR,—In declaring before a public meeting that you were determined to go to prison rather than submit to a tax of which you disapproved, you held yourself forth as a pattern to your fellow-subjects, and courted an examination of your conduct and principles. You were not contented with privately

acting upon your convictions, and patiently submitting to the consequences of resisting a legal impost on your property. You were eager to proclaim yourself a self-devoted martyr in the cause in which you had embarked. To the Annuity Tax you openly unfurled the banner of resistance, and, not content with thus defying the laws of your country, you did what you could to infuse your opinions into the minds of others, to confirm the wavering, to silence their conscientious scruples, and to rouse your fellow-citizens to follow in your pernicious career.

It was under these circumstances that I felt it my duty to address you publicly in your responsible character. It was my object to expose the unscriptural nature of your principles, the criminality of your procedure, and the dangerous tendency of your example. From one who had so deeply committed himself before the world, I had no reason to expect either "gratitude or thanks," and assuredly you are greatly mistaken if you imagine that I experience mortification at the rudeness and vulgarity with which you attempt to turn the edge of my arguments. You are very welcome to treat as "a railing accusation" my appeal to the Word of God, and its application to your case. You may impeach the motives and impugn the character of your reprobate; but, after all, the irritation you exhibit can only be regarded as an exhibition of the moral discomfort with which you survey the novel position in which you have so recklessly placed yourself.

You begin your letter, in which you attempt to vindicate your conduct, by collecting together the charges that are brought against you, and you seem to be so deeply impressed with their accumulated weight, that you conclude, if they are true, you must not only be a fit object of Church discipline, but also a dangerous citizen. In this conclusion we shall both pretty nearly coincide. The man who refuses to pay "tribute to whom tribute is due," violates an express law of Christ. If a professed Christian, he is still one "that walketh disorderly and not after the tradition received" of the apostles. He is, therefore, deserving of ecclesiastical rebuke, while, at the same time, his allegiance to the government of his country is justly liable to impeachment. If to this we add that the offender occupies a prominent and influential station in society, his "disorderly walk" must be regarded as still more deplorable, since others more ignorant and less prudent than himself may be emboldened by his dereliction of duty to assume a still more decided attitude of insubordination, and thus occasion scenes of murder and bloodshed, such as those with which the same line of conduct has already desolated Ireland.

We are also agreed upon the grounds of my charges against you, namely, your determination to resist the Annuity Tax, even if by this defiance of the laws of your country, you should hazard "the spoiling of your goods, the incarceration of your person, and even the loss of your life." But you deny what you are pleased to term my assertion that "this avowal and determination is inconsistent with the law of Christ," as laid down in the first seven verses of the thirteenth chapter of the Epistle to the Romans.

You admit the law, but plead for an exception in favour of the tax you resist. You cannot deny that the divine precept is very precise and explicit. You cannot point out, from Genesis to Revelations, one solitary instance of an authorised exception. Still you plead for an exception in favour of those who dislike the Annuity Tax, while you overlook the essential principle, that the distinction upon which a limitation in each case is founded must be warranted by Scripture: otherwise, however strict a precept may be, we could easily accommodate it to our own fancies. You argue, however, that there are limitations to many divine laws, which, like the command to pay tribute, are expressed without exception or limitation. In particular, you instance the case of the Sabbath, and the command to do no murder.

In regard to the Sabbath, it is quite clear that when we are commanded to abstain from work on that day, it is only that we may fulfil the first injunction to *keep it holy*. All work is therefore forbidden which is not consistent with this great duty. The words of the decalogue are, therefore, to a certain extent limited, and, even without the comment of our Lord, we might have known that the "Sabbath was made for man, and not man for the Sabbath,"—that it was an institution of mercy, intended for the temporal comfort and eternal welfare of man—and, consequently, that neither in the spirit nor in the letter could it possibly be violated by the performance of works of necessity or mercy.

The case of the Sabbath will not then, Sir, serve your purpose, nor will those other cases to which you refer. The precept, "thou shalt do no murder," surely does not contravene the divine declaration, "He that sheddeth man's blood, by man shall his blood be shed." And in regard to the injunction for wives to obey their husbands, children their parents, and servants their masters—there can only be one kind of exception to its generality, and that is involved in the paramount authority of God. It is indeed self-evident, that under colour of obedience to the letter of a divine law, we must not violate

its spirit by doing despite to the Almighty Lawgiver. We are to obey God rather than man. If, however, under the general command that wives should obey their husbands, and servants their masters, a particular *act* were specified in which it was unreservedly enjoined that they should obey, can it be supposed that in the performance of that act there could be any contravention of the law of God? This is precisely the fact respecting the precept to pay tribute. It is a special act enjoined under a general law, and apparently thus particularized, because the paying of tribute is the duty to which, above all others, men, as subjects of civil government, are most averse. Being thus distinctly specified, every doubt is removed respecting its peremptory obligation.

Another proof that there is no exception regarding the duty of paying tribute, as long as the Government under which it is levied subsists, is seen in the fact, that the payment of tribute is placed in the Scriptures on the same footing with the payment of individual debts. Tribute is declared to be a debt owing to the existing Government, which we are commanded to discharge. If you plead, then, that you are not bound to pay a tax because the purpose for which it is to be employed is a sinful purpose, on the same principle you should refuse to discharge a private debt. If the rent of your house were made over by the proprietor for some improper object, such as the support of the idolatrous worship of the Church of Rome—a case which has actually occurred in this country not long ago—you must either refuse payment of the legally constituted and stipulated rent, or contract the guilt of sanctioning and supporting a system directly opposed to the Scriptures. And according to another of your false principles, namely, that the paying of a tax whose purpose is sinful is equally sinful as a sinful work performed with our own hands, your guilt would be as great, as if you were yourself to engage in the practice of idolatry.

Resistance to the payment of tribute might have appeared more justifiable in Judea than in any other country. That land belonged to God in a peculiar sense, and he gave it by a covenant of salt to the family of Abraham. He dispossessed the Canaanites, and bestowed it on his people, among whom he dwelt as their king. The Romans, in the course of their conquests, took possession of the land. They deprived the inhabitants of the privileges which they enjoyed, by the power of the sword maintained their usurped dominion, and made the Jews “servants to tribute.” If ever anything like a plausible objection to the payment of tribute could be offered, it must have been in these circumstances. It might have been

alleged, that, in complying with this exaction, the sovereignty of God over his people would be compromised. The matter was referred to the Lord, not, indeed, in that instance, for the purpose of ascertaining what was duty, but to lay a snare for him, which it seemed impossible to avoid, whatever decision he should deliver. He not only answered the question, but did it in a way calculated to place the subject of paying tribute in the plainest and clearest light to his people in every situation. He desired those who inquired to bring him a piece of the current coin, and asked whose image and superscription it bore. They replied, "Cæsar's." Jesus said, "Render, therefore, unto Cæsar the things which are Cæsar's; and unto God the things that are God's."

Such is the ground on which the Lord has placed the payment of tribute, and not on the uses to which it is to be applied. This was a question with which he did not burden the consciences of his people. By having Cæsar's image on their current coin, the subjection of the Jews to Cæsar was manifest, and they were consequently bound to pay the tribute he demanded. This duty, then, being established by Jesus Christ, it is at their peril if any of his disciples refuse or evade it. This decision not only tends to the peace of civil society, but is a very merciful appointment for Christians,—it frees them from all responsibility in this matter, or danger of being misled by their consciences being weak or ill-informed, and from being deceived by designing men. When they pay a tax, they have nothing to do with the purpose to which it is devoted, any more than they have to do with the manner in which the person to whom they owe a debt applies the payment of it. The money they possess bears the image and superscription of the head of the Government under which God has placed them, and they are bound, by his authority, to pay the taxes imposed on them while it subsists. They pay them as a debt,—the price he has appointed for having their lives, and all they possess, secured by that Government.

Now, Sir, having stated the duty of paying tribute, as decided by the Lord and his apostles, I charge you, on account of your resistance to the Annuity Tax, with aggravated criminality, for which no extenuation can be pleaded, but culpable ignorance. You are guilty of rebellion against the law of God, and the law of your country, in refusing to pay what you owe to the Government. You do not act, indeed, like the smuggler, who, in an underhand and covert manner, defrauds the revenue. Although you are solvent, you boldly tell your creditor, "I will not answer your demand. I cannot plead that I am unable to do so; but as I know that you intend to employ the money in a

way which I consider to be wrong, I will not indeed withstand you by force, but I will withhold payment by a '*passive resistance*.' You may send me to prison, or wrest the money from me. If you do so, I will charge you with violence done to my person, and with the spoiling of my goods."

That it is our bounden duty to pay tribute to Government, I needed not, so far as concerns you, Sir, to have insisted so long, since this is fully admitted by yourself. "I consider," you say, "Christians are bound to pay, conscientiously and cheerfully, all taxes imposed for general purposes by the Government under which they live. If the Government misapply the revenue thus raised,—for that misapplication *they*, not their subjects, are responsible. Even where the imposts themselves are in their estimation unwise, exorbitant, or unjust, it is their duty to pay them. Every attempt to evade them is inconsistent with the law as well as the spirit of Christianity, and though, in our circumstances, we may, and ought, by constitutional means, seek the repeal of the objectionable statutes, yet, while they continue the law of the land, the law of Christ obliges us to obey them." Such is the doctrine you lay down,—we are bound to pay taxes,—if the Government misapply them, they, and not their subjects, are responsible,—even when they are unwise, exorbitant, or *unjust*, it is our duty to pay them. After all this it might be supposed that you, Sir, would be one of the last men to resist the payment of taxes.

One open door, however, you have reserved, by which you may make your escape,—"All taxes," you say, "imposed for general purposes." On this point you afterwards fully explain yourself. "It is only," you add, "in the case of a tax imposed specifically for a purpose which in the conscientious conviction of the individual, is sinful, that I hold the doctrine that the general supreme law, 'We ought to obey God rather than man,'—which controls and regulates all our obligations to our fellow-men, comes in to limit the obligation of the particular law respecting tribute; and even then, I do not hold that a Christian man is warranted to employ force in resisting what he must consider as an unjust aggression on his property, but that he is bound to suffer everything man can inflict rather than be the voluntary agent of anything he believes God disapproves." Here you declare what is the only limitation for which you plead in paying tribute, and also what you deem the proper mode of refusing to pay it, namely, in the way of "*a passive resistance*." Your sophistry on these points I shall in my next letter expose; in the meantime, I briefly notice the other methods of defence to which you resort.

In refusing to pay the Annuity Tax, you have attempted to show that you are following the practice of the early Christians, respecting the payment of tribute devoted to the maintenance of the Pagan temples ; in this you have signally failed. The complete proof which has been produced against you, you have not dared to face, while you have done your utmost to parry it with a degree of disingenuousness and hardihood that has seldom been surpassed. Your appeal to the conduct of the Covenanters has been equally unfortunate, as Mr. Cunningham has shown ; and he tells you, in his second letter, that you “dare not repeat your assertions” respecting them. The Covenanters were excellent men, of whom the world was not worthy ; but even if you had succeeded in proving that they had deviated from their duty, it would have been no rule to us. I may, however, remind you, since you are eager to appeal to such authorities, that the sentiments and conduct of your predecessors on the subject of paying tribute were directly in opposition to yours. In proof of this, I refer you to the extract from their proceedings, dated 4th March, 1752, published in The Advertiser of October 27. Although, however, your plea from the example of the early Christians and the Covenanters has been wrested from you, I can inform you, for your comfort, that your mode of reasoning, respecting the payment of tribute, is not altogether unprecedented. I shall furnish you with an instance of the advantage of which it will be impossible to deprive you. The principle of allowing the tax-payer the benefit of every doubt that may arise in his mind as to the lawfulness of the tax, is thus promulgated in 1652, by the famous Jesuit, Anthony Escobar, in his rules of universal morality : “ Subjects are excused or are not excused from paying tribute, in consequence of an opposite probable opinion. Certainly *they are excused* ; for as the prince rightly levies tribute in the opinion that it is probably just, so also may the subject rightly refuse the tribute in the opinion that it is probably unjust.”—I am, &c.

LETTER III.

REMARKS ON DR. BROWN'S DISCOURSES RESPECTING CIVIL OBEDIENCE.

February 23, 1838.

SIR,—Your formal announcement of a full and elaborate defence of your resistance to the *Annuity Tax*, induced me to pause in the exposure of the sophistry with which you had pre-

viously attempted to shield yourself from public censure. Considering the magnitude of the sin of which you are arraigned, and the palpable fallacies of which you have been already convicted: considering that your main argument had been actually annihilated, and your appeal to history turned to your own confusion; it seemed more equitable as well as more convenient, to wait till your case was fully closed, and you had exhausted every plea which your utmost ingenuity could invent, in vindication of your disobedience to the laws of your country. Your apology is now before the world, and I am compelled to say that it does little credit to your candour, and still less to your character, as an expositor of Scripture.

After all the labour you have employed in your endeavours to prove that your conduct in resisting the Annuity Tax is not inconsistent with the law of Christ, you are virtually compelled to abandon this attempt so far as concerns the thirteenth chapter of the Epistle to the Romans. The language of the Apostle is far too precise to permit of its being explained away, and in spite of your efforts to silence its warning voice, it resists the violence with which it is assailed, and continues in solemn accents to repeat the condemnation of the course you are pursuing. It is therefore no matter of surprise that you should labour to neutralize this passage of the Word of God. It has been the uniform practice of the abettors of heresy in every age, either to wrest the Scriptures from their plain and literal meaning, or to deny their applicability to any other period but that in which they were written. Unable to torture the doctrine of the inspired Apostle into any meaning favourable to your conduct, you have undertaken the daring task of proving that his precepts in regard to government, and the duty of civil obedience, were only intended to apply to the peculiar circumstances of the Roman Christians in the age and country in which they lived. This gross perversion of the Word of God is neither more nor less than the method by which Semler and the other German Neologists endeavour to set aside all those parts of Revelation with which they are displeased. "I do the Rationalists," says Mr. Rose, in the full account he has given of those infidels, "no injustice in saying that the general inclination and tendency of their opinions is this, that in the New Testament we shall find only the *opinions* of Christ and the Apostles *adapted to the age in which they lived*, and not eternal truths." In a note he subjoins, "This is the very sum and substance of all the statements of the Rationalists." From this it appears that you, Sir, have arrived at the *sum and substance* of German Neology. In attempting to limit the

exhortation of the Apostle to the peculiar circumstances of the Roman Government, you are treading in the steps of those wicked men, and doing what you can to fortify their impious system. On the same grounds on which you thrust aside an important portion of the Word of God, as local and temporary in its application, you will find no difficulty in disposing of any other precept of Scripture which offends your prejudices.

But, Sir, did you never consider the consequences of such a reckless mode of interpretation as that which you have adopted? You choose to limit your hypothesis to the doctrine of civil obedience, but it cannot stop there. You may have imbibed the spirit of political agitation, and may be eager to remove every barrier to the progress of that passive resistance, (of which you shall hear more by and by,) by means of which you are conspiring the subversion of the Established Church. But others will not be so restricted. You choose to select one passage of Scripture, and one precept out of the rest with which it is connected. It is indeed the one which is most elaborately expressed, and most carefully guarded. But why may not the duellist take hold of the precept which immediately precedes that which you labour to set aside, and argue, upon your principles, that he is not prohibited from avenging the wrong which has been done to him. "Dearly beloved," says the Apostle, "avenge not yourselves." This and what follows condemns the duellist; but he says, No, you are utterly mistaken; Dr. Brown has taught us a more excellent way of interpreting this passage, and this I shall prove to your satisfaction, if you will listen to the arguments I have borrowed from his discourse on civil obedience. First, then, the duellist will gravely enunciate in your words, that to understand thoroughly any book, not of a strictly scientific kind, it is necessary to be intimately acquainted with the events of the age and country in which it was written, and with the customs and habits of thought of the people to whom it was originally addressed. And, next, he will tell us that the precept against avenging ourselves "originated in a state of things totally different" from that of the present age. He will further tell us that it was good policy in the Apostle Paul to enjoin a meek and quiet disposition as a duty, because "the Christians in Rome were a small body—chiefly of the lower orders," who could not be expected to have the high and chivalrous feelings of a modern gentleman. In short, there is not an argument you have used, for the purpose of setting aside the precept to obey the powers that be, which might not with equal ease be employed by the duellist to justify a crime which some casuists have vindicated on the footing of

defensive war. But this is not a place for noticing all the false principles and false reasonings which occur in almost every page of your discourses. This requires a separate publication. Here I must confine myself to a very few remarks.

Your exposition of the first part of the thirteenth chapter of the Epistle to the Romans, ought rather to be called an artful evasion of the Apostle's meaning, by sophistical criticism. You indignantly repudiate the absurd and palpably forced explanations of some who have substantially laboured on the same side with yourself, and sneer at the silliness of their reasoning. But your own view of the subject is as opposite to the doctrine of the Apostle, as that of the most extravagant of your coadjutors. There is no portion of the Word of God in which the reasoning is more palpably obvious. The simplest christian needs no exposition of it but what he can make for himself; and after all the efforts of subtlety that strive to retain a favourite opinion, and at the same time to ward off the condemnation of Scripture, still the bare reading of the passage is sufficient, with every unprejudiced Christian, to dispel all the mist that a perverted ingenuity can cast upon the subject. If all the arts of human sophistry were employed to turn away the testimony of this portion of scripture, I would not fear to leave the refutation of the whole to the judgment of the most unlettered Christian fully under the conviction and impression that it is God who speaks.

Of all the evasive resources of subtlety employed by the Socinians, there is not one more arbitrary than some of those resorted to by you, to establish a doctrine inconsistent with the testimony of that part of the Word of God which you labour to harmonize with your political views. Let the same canons of interpretation, and the same modes of evasion, be granted on any subject, and there is not a truth or duty in the Bible that might not be obscured, perverted, or extinguished. If you do not in all respects proceed with them to the same pitch of extravagance, you labour, by false colouring, to pervert the Apostle's doctrine, while you exclude, by unjustifiable limitation, what is directly taught.

In your very commencement, while you are pointing out what you esteem the proper boundaries of the interference of Christians and Christian ministers in politics, you artfully and unjustly represent this very passage as an example of interference in the matter. It is no such thing in any light in which it can be viewed. Is the Apostle addressing rules in vindication of the rights of subjects? Far from it. He is solely enjoining on christians their duties to Government, and is not

giving an example, in the slightest degree of interference with politics, whether the thing in itself be right or wrong. He is not teaching them their civil privileges, but enjoining their religious duties.

You lay down a principle of interpretation, applying it to Scripture, which, in its consequences, would make the Bible a sealed book to the generality of Christians, and but partially intelligible to the most learned among them. "To understand thoroughly any book," you say, "not of a strictly scientific kind, it is necessary to be intimately acquainted with the events of the age and country in which it was written, and with the customs and habits of thought of the people to whom it was addressed." So far from acceding to this canon, and considering it self-evident, I assert on the contrary, that any composition that is not intelligible from its own phraseology, is deficient in accuracy, and that if the Bible is not intelligible from its own language, it is not a revelation. If the language of Scripture needs the knowledge of the times in which it was written, in order to be understood, further than that knowledge is contained in itself, it is a deficient guide. Besides, with respect to many things, where is a full knowledge of the times that can be depended on but what is contained in the Bible itself? You here adopt a principle which has been extensively employed to pervert the clearest and most important doctrines of the Word of God. In the present case, however, I have no need to dispute it. I resist it as unsound and mischievous, not as being in any way against my views of the passage before us. This principle, connected with what is said in your sixth note respecting the Bible not being the ultimate standard to be appealed to, without all the notes and comments that have been written—which is the very essence of Popery—takes the Bible out of the hands of the great body of the people, and is an impeachment on the perfection of that holy book. The *ultimate standard* of religious truth is the Bible itself, and by it alone, every note and comment from every quarter, must be justified or condemned.

As a modification of the doctrine of the Apostles in reply to the doctrine of Hobbes, Barclay, Filmer, and Parker, you give us the following passage:—"In the agitation of passion utterly forgetting, or warped by interest, studiously keeping out of view, that the circumstances of the Christians in Rome,—a small body,—chiefly of the lower orders,—many of them foreigners,—under a Heathen Government essentially absolute, over which they had and could have no control, and the circumstances of the British nation—with few exceptions

making a profession of Christianity,—under a government administered by men professing Christianity,—essentially free,—on whose management the Constitution gives their subjects the means of making an impression by petition or representation, and whose very existence depended on their will, were by no means parallel—from the passage before us they attempted to prove that the existing Government was the ordinance of God, its administrators his appointed ministers, and that whosoever resisted them, violated the law of Christ, and drew down on himself the righteous vengeance of Heaven.” This passage embodies a host of errors. A duty that is universally applicable to Christians in every age and country, is here represented as having its origin in the circumstances of the Christians at Rome. Does the Apostle urge their duty from circumstances of the time or place? Submission is here grounded by you on the consideration of the Christians at Rome being a small body. Does the Apostle say, submit to the Roman Government because you are but a small body and unable to resist successfully? Can anything be more contrary to the text than such a commentary? Can any evasion of the Apostle’s injunction be more unauthorized? Instead of grounding obedience on the smallness of their number, does he not urge it on the fact that Government is the ordinance of God? The Christians, you say, were chiefly of the lower orders, and this is represented as one of the circumstances that call for submission. Of course, when they should enlist the great and the powerful in their favour, and had the prospect of success, they might resist. Can anything be more opposed to the whole passage than such a modification? It would be much better directly to contradict the Apostle, and say with the Quakers,—Paul enjoins that women should not teach in the Church, but I beg leave to differ from Paul. Such a mode of opposing Scripture is honest. But to oppose it by perversions so flagrant, is not only irreverent towards God, but is an insult to the understanding of every reader.

Another circumstance on which obedience is here supposed to be grounded is, that many of the Christians at Rome were “foreigners.” Where do we learn that this should modify the Apostle’s doctrine? Another reason which, it seems, affects and limits the duty inculcated in the passage is, that the Christians at Rome were “under a Heathen Government essentially absolute, over which they had and could have no control;” and you might have added, a Government practically tyrannical in the highest degree. But such circumstances surely are not calculated to limit the meaning of the passage. If Christians

were bound to obey a Government despotic in principle and tyrannical in practice, are they not bound to obey Governments that may in every point of view be the reverse.

You also intimate, that in order that the duty inculcated in this passage should be incumbent on Christians in the present time, all the circumstances in each must be "parallel." A more false principle of interpretation was never devised. What is it that demands such a parallelism? You might as justly bring such a diversity of circumstances to evade the paying of a debt. Of other precepts it might be said, Christians were then but few in number, and very poor, and lived among heathens who hated them. Now, things are very different. There is, therefore, no reason to apply such precepts without modification to modern times and customs. There is no precept in Scripture which this principle would not subvert. The cases here are not only parallel, but identical, in the only point of view in which the question at issue is concerned. The Christians at that time, under a tyrannical Government, were commanded to obey their rulers as *an ordinance of God*. The precept then is perfectly the same to us. The apostolic injunction is not grounded on the circumstances alleged by you, but on the fact, that all the rulers of this world are appointed by God. No circumstances are to be taken into the account in applying the duty to times and places. If such modifications are lawful on one subject, they are equally so on every subject; and every doctrine and duty of Scripture may, in this way, be evaded and set aside. Were ever reasons for a duty in the commentary more opposite to those of the text? The Apostle gives the Christians whom he addresses, a number of reasons why God enjoins obedience to civil rulers. You, Sir, also gave a number. But in the whole there is not one reason common to the commentator and the author.

Instead of viewing the doctrine inculcated in the text which you have chosen, as containing a truth that is universal, and precepts that are always binding, you employ every art to explain away the one, and to restrict the other. And all that we have left in order to bring any part of this portion of the Word of God home to ourselves, is the drawing a precarious inference, which may suit in certain circumstances, but not in others. Accordingly, this passage may be applicable to us under the Government of Britain, and even then in a very limited degree, but by no means so were we living in Turkey. Is this the way in which a theological professor of the Secession handles the Word of God?

Here, Sir, is the mischief of your views; they not only tend to the disorder of civil society, but lay a deep foundation for

perverting the Scriptures in every point in which evasion has need of assistance. They provide one of the chief refuges to which merely nominal Christians uniformly betake themselves, pleading the difference of their circumstances from those of the first Christians: I have heard this impious evasion of the authority of the Word of God urged an hundred times. This principle is now adopted by great multitudes in America, who, by means of it, set aside, among other things, the doctrine of regeneration taught in the third chapter of John's Gospel, as belonging to Jewish customs and notions, but not at all applicable to present times, and to men "professing Christianity." I distinctly and strongly charge you with making void the Word of God as grossly as was done by the Pharisees through their traditions.

It is now easy to understand the grounds on which you accused me of begging the question at issue betwixt us, when in condemnation of your conduct I referred to the thirteenth chapter of the Epistle to the Romans. I was well aware at the time that it was out of your power to exculpate yourself without perverting that portion of divine truth. I was not, however, prepared to anticipate, that in doing so, you would boldly resort to Neological principles, and have recourse to "the sum and substance" of the errors of German Rationalists. In your refusal to pay the Annuity Tax, you proved yourself a "dangerous citizen," and now you have proved that you are a most unsound expositor of the Word of God.

Your discourses respecting Civil Obedience, will bring a matter of great importance to the test. They will prove whether or not your manner of interpreting the Word of God is general among the Secession Churches of your denomination, or if they will bear it. It will be seen whether they will continue to intrust with the education of their future guides, one who stumbles at the very threshold in expounding the Scriptures, who has adopted principles that at once make them void, and wrest them out of the hands of the people—of one who, under the influence of Neological principles, does the utmost violence to the plainest passages of those sacred oracles, wresting them from their true and obvious meaning, thus darkening his own mind and misleading others, in regard to their duty both to God and man. You may talk of Voluntaryism as you please, but if these discourses of yours, which are said to be admired by your people, and pronounced unanswerable, present a fair specimen of the doctrine taught among you, it is full time that others should exert themselves to extend the preaching of the pure Gospel throughout the land. It is time for them to promulgate to the people the unadulterated truths of God, such as

those holy men at the commencement of the Secession proclaimed with so much clearness and effect. I trust that it shall not be left to me alone, to raise the warning voice against this method of treating the Scriptures which you are introducing. I trust that others, without delay, not only of other denominations, but of your own, will lift up their voice like a trumpet, and warn their fellow-Christians against that inundation of heresy and Neology pouring into this country from Germany and America, and those errors which are embodied in your discourses. I have no doubt, that many who are associated with you, will be shocked at your principles when their attention is called to them. Never did Neologist make more havoc of the Word of God, on the points on which you expatiate in your discourses, than you, Sir, a theological professor of a denomination long distinguished for orthodoxy. In my next letter, I shall resume the consideration of your discourses, especially as they relate to civil obedience. I am, &c.

LETTER IV.

ON DR. BROWN'S DISCOURSES RESPECTING CIVIL OBEDIENCE— CONTINUED.

February 27, 1838.

SIR,—Having done your utmost to deprecate the force and destroy the universality of the apostolic exhortation to civil obedience ; having endeavoured to show that it was limited to the small and unimportant body of Roman Christians, and that it was only to them that the existing Government was a divine appointment, you proceed to inquire, “What are these things to us, and to Christians generally, in every country and in every age?” In answering this inquiry, you enter upon questions which ought never to be discussed ; upon questions which are calculated to make rebellion and revolution familiar to all who come within the sphere of your influence ; questions which are never touched upon in Scripture, and which, while they never can do good, are sure to produce much mischief. It is easy to imagine extreme cases, and to speak of the right as well as the power of the people to put down an intolerable tyranny by force. But the only result of such language, is to lower the standard of civil obedience, to inflate the ignorant and conceited with lofty ideas of a power which they do not possess, and to

inculcate a spirit of insubordination, which may very easily issue in the carnage of domestic war and the miseries of civil commotion. Even if your theory were sound—if there be cases in which resistance to Government might become a duty—no wise man would willingly descant upon the subject, or gloat on it as you do with an exultation that augurs very ill for your cheerful submission to the authority of God's appointment. What would you say of the man who delighted to discuss the question, whether there were not some cases when filial obedience becomes sinful, and others, where a parent might put to death his child, or a child stand in arms against his father? What would be said of the soldier who entertained his comrades with speculating on the possibility of mutiny becoming, under certain circumstances, a *duty*? Does not every right feeling revolt at such a supposition, and yet it might not be difficult, upon your principles, to make out a plausible case, to prove any of these conclusions to be, under certain imaginable circumstances, defensible.

But the Bible shuts the door against all these sinful speculations. It broadly announces to us our duty to God and our duty to man. Our obedience to God is paramount to every other consideration, but we are also told, that Government is an ordinance of the Almighty, appointed for the well-being of man, and that “whosoever resisteth the power, resisteth the ordinance of God.” You dare not boldly gainsay this statement, and treat it with the scorn an Infidel seldom fails to pour on it,—but, by your perversions, you neutralise and set it aside.

When you ask the question, if a Christian is ever authorised to resist Government, how do you answer it? Is it by appealing to Scripture? Is it by quoting precept, or example, from the Word of God? No such thing. You give us your own decided authority. What better can we have? “I have no hesitation,” you say, “in replying in the affirmative.” And the authority of Paley may also be pleaded for the same answer.—“The truth,” you observe, “is very clearly stated, and the grounds of it unfolded by Paley.” “So long,” he says, “as the interest of the whole society requires it; that is, so long as the established Government cannot be resisted or changed without inconveniency, it is the will of God (which *will* universally determines our duty) that the established Government be obeyed, *and no longer*. This principle being admitted, the justice of every particular case of resistance is reduced to a computation of the quantity of the danger and grievance on the one side, and of the probability and expense of redress on the other.” Was ever an answer to a question more contrary to another than this is to that of the Apostle? The Apostle

enjoins submission on Christians to the existing Government. Paley frees from submission the moment that rebellion can be resorted to without public inconveniency. Is this interpretation of Scripture which you, Sir, profess your discourses to be? It is the most barefaced contradiction of God's holy Word. Where did Paley learn that Christians might rebel in such circumstances as he supposes? The Scriptures do not give this limitation, and nothing but Scripture can limit an assertion of Scripture. Paley tells us, that the will of God universally determines our duty. Where does he learn the will of God on this subject? Where can it be learned but in the Scriptures, and there he has not pretended to find it. "The principle," he says, "being admitted;" but the principle is not admitted. How is it possible, that when Paul urges submission to the most tyrannical Government that ever existed, on the ground of its being an ordinance of God, it can, at the same time, be his doctrine, that resistance is lawful when it can be made without public inconveniency? You next appeal to the authority of the Associate Presbytery. Do you think that this is a legitimate ground of reasoning? "The present Government of this country," you say, "have no right to their places, if these principles (laid down by the Associate Presbytery) are not true." Is this sound reasoning? What right then had Cæsar to his place? Christians have nothing to do with the means by which their rulers have come to their power. It is enough for them to know, that by whatever means they have obtained it, they are now, by being in possession, the ordinance of God. "There is no power but of God. The powers that be are ordained of God."

I believe it would surpass the power of the most accomplished Jesuit to preach sedition under a more specious garb than is here employed. Let us only suppose that you had been one of the Council of Papineau, or Mackenzie in Canada, and your opinion had been asked as to the lawfulness of revolt; suppose that they had been solemnly warned of the danger of violating the ordinance of God, and plunging their country in the horrors of rebellion; suppose that, under such circumstances, you are appealed to as an experienced casuist. You eagerly accept the reference; you take for your text the thirteenth chapter of the Epistle to the Romans, and you begin by announcing to your auditors, that they must clear their heads of the folly of supposing that anything contained in that chapter is directly obligatory upon them, so as to render rebellion criminal in the sight of God. You farther tell them, that although "Civil Government, *in general*, is of divine appointment," yet it is by no means to be supposed that the English Government is

God's ordinance to the Canadians. On the contrary, you declare, that so long as the established Government cannot be resisted or changed without public inconveniency, it is the will of God that it should be obeyed, "*but no longer.*" This you might announce to your audience to be the final settlement of the matter; and it would be therefore for them to weigh well the amount of evils of which they complained, and the probable *conveniences* or *inconveniences* of a general insurrection. You might then declaim against those who, under "pretensions to superior sanctity, keep ever in the back ground," and thus excuse their want of enlightened patriotism and philanthropy, or of hatred of "tyranny and wrong." This, Sir, is no caricature; it is a plain practical statement of your abominable doctrine, and of your shameful perversion of the Word of God. And what might we suppose to be the result of such a discourse on the duty of civil obedience? We may suppose M. Papineau, and his other colleagues in treason, arguing thus: Certainly this is most encouraging doctrine, and such as ought to remove the scruples of all timid and weak consciences. We are all agreed as to our grievances, and as to "the intolerable tyranny of the mother country;" and as for the "*conveniences*" of a revolt, we could scarcely select a better opportunity,—the Government is unprepared, the troops have not been reinforced, the winter is setting in, the frozen St. Lawrence will defend us from all attacks from without; and, to crown the whole, we shall receive succours from our patriotic brethren of the United States. The problem is solved, henceforward persons "pretending to superior sanctity," may prate of Government being the ordinance of God, but thanks to Dr. Brown, as he has shown that we are at perfect liberty to revolt if we can do it without public inconveniency;" so we see clearly, that it is "*no longer*" the will of God that the "*Government be obeyed,*" and we therefore resolve "*to throw off the baneful dominion of the mother country.*"

It is true that, in reference to the Government at home, you conclude, after duly considering its principles, its administration, and its capacity of improvement, that on the whole it may, on these doubtful grounds, be considered as the ordinance of God; but as you draw this conclusion not from the authority of Scripture, but by a process of mental reasoning, others may take a different view of the subject, and arrive at a result totally the reverse. Of this you seem yourself perfectly aware, for you thus conclude this part of your subject: "*The hazards connected with resistance, while a Government is in any measure what it should be, are, and ought to be so great that no man is likely to make the attempt; and when there is a general disposition*

to resistance, the crisis is come,—it is time that that Government should govern no more.”

Thus you sum up the matter, that the fear of the halter, and not the fear of God, is the best safeguard against rebellion, but that should the spirit of revolt become general, and if personal hazard is consequently diminished or annihilated, *the crisis is come,—it is time that the Government should govern no more.* Did any minister of the Gospel ever promulgate sentiments concerning Civil Government more atrocious than these? According to you, Sir, if the spirit of revolt is only general, no matter what may be the cause, “the crisis is come,—it is time that the Government should govern no more.” According to you, when Absalom stirred up a general spirit of revolt against King David, when the monarch fled from his capital with a small band of faithful followers, and almost all Israel, from Dan to Beersheba, were carried away with the delusion, and favoured the conspiracy, *the crisis was come,—it was time that David should reign no longer.* Such sentiments might suit very well with the infidel supporters of the present ungodly school of political philosophers,—to whom Paley, that demi-Socinian utilitarian moralist, belonged,—with whom you are too closely allied. But it is lamentable to think that such false, heretical, pernicious, and abominable doctrines should be proclaimed by one professing to be a minister of the Gospel of Christ.

In the above declaration you bring the will of man into direct collision with the will of God, and the latter you make to give place to the former. God commands obedience to the powers that be, and declares that whosoever resisteth them resists his ordinance. You say, “when there is a general disposition to resistance, the crisis is come; it is time that the Government should govern no longer.” You here teach direct rebellion against the authority of God, and place the will of man above the will of God.

The commandment to Christians to obey the Government under which they live, which is promulgated in the text you have chosen, is as authoritative, as universal, as peremptory, and equally of perpetual obligation with the ten commandments uttered by the voice of God from Mount Sinai; yet you set it aside whenever the general will of the people requires this, and in the same way you may set aside all these commandments. One of them enjoins the duty of keeping holy the Sabbath-day. But let there be a general disposition to resist it, and it ought no longer to be obeyed! During the French Revolution this general disposition manifested itself, the crisis was accordingly come; it was time that the Sabbath-day should be observed no longer. It was therefore superseded to give away to the

decades. According to your principle this was just as it ought to be. If, however, a difference between the duties of the observance of the Sabbath, and obedience to Government, be pleaded, it may be easily obviated. "The magistracy of the Jews," you tell us, "was the result of direct divine appointment, but not the magistracy of any other people;" and you inform us, as to what is said in Romans thirteenth, respecting obedience to Government, first, that the command is addressed to a small body, chiefly of the lower orders, many of them foreigners, under a Heathen Government; and next, you observe, that "the whole passage is an answer to the question, are Christians subject to the authority of a Government administered by heathens." Now, in the same way you may tell us, that the law as to the Sabbath-day was of direct appointment to Israel, but not to any other people, and that all that is said of it in the New Testament relates to a few poor people, scattered about in different countries, under a Heathen Government. From all this it follows, that the French nation, when they proclaimed the decades instead of the Sabbath, did nothing wrong!

But, Sir, not content with sowing the seeds of rebellion and disaffection, under the sanction of your character as an expositor of the Word of God, you proceed farther to criminate your brethren who will not unite with you in resisting taxes and countenancing political agitation. The following is the language you adopt:—"It is the duty of every Christian, in every relation, 'to do good to all as he has opportunity,' and he who, in any age calling for vigorous exertion to secure and extend civil and religious liberty, keeps ever in the back ground, and excuses his want of enlightened patriotism and philanthropy—or of hatred of tyranny and wrong—or of mental fortitude to avow these sentiments, and follow them out to their fair practical consequences, under pretensions to superior sanctity, which cast reflection on the conduct of his more consistent brethren, may likely find, at the close of the day, that 'He who set his own face as a flint' in the cause of God's glory and man's salvation, and 'hid it not from shame and spitting,' the 'Captain of the Lord's host,' in apportioning the rewards of his chosen tribes, will show that he regards with more complacency Zebulun and Naphtali, who 'jeopardized their lives in the high places of the fields,' than Reuben, who 'abode among the sheep to hear the bleating of 'the flocks,' or Dan, 'who remained in ships,' or Asher, 'who continued on the sea-shore and abode in his breaches.'"

Now, Sir, let me seriously and solemnly ask you, is this the language of a Minister of the Gospel of Peace? Are these the words of one who has himself "tasted the good word of

God, and the powers of the world to come ;" of one who has learned something of the vanity of earthly ambition, and the importance of heavenly things ? Is this the outpouring of the heart of a faithful pastor, zealous for the spiritual welfare of his flock, eager to win souls to Christ, and save the sinner from the too powerful seductions of the world ? Or say, rather, do we not hear some inflamed demagogue, some hot-headed agitator, whose ardour after change and innovation, indicate a mind ill at ease with itself, but resembling the troubled sea when it cannot rest, whose waters cast forth mire and dirt ?

You tell us in this passage, that we live "in an age calling for vigorous exertion to secure and extend civil and religious liberty." One might suppose from the tone you adopt, that we were living in the age of Charles the Second, rather than at the time when civil and religious freedom are in this country enjoyed to an extent almost unparalleled in the history of the world. If your statements be correct, we have still to contend with "tyranny and wrong," and there is a battle to be fought, in which we are to "set our faces like a flint," and, like Zebulun and Naphtali, to *jeopardy our lives in the high places of the field*. Are you in earnest when you thus write—are you indeed sounding the tocsin of rebellion, or are you only pouring forth some school-boy declamation, and exhibiting all the mock grandeur of a storm in a mill-pond ? Whatever be your intentions, Sir, and whether you are in jest or earnest, your sentiments are most unbecoming a Christian. Above all, when in speaking of the battle to be fought, you dare to draw an impious analogy between the political struggles of agitating demagogues, and the combat of the Son of God with the powers of hell and darkness ; when you venture to speak of the potsherds of the earth, and their striving with the potsherds of the earth, as receiving the approbation of the great "Captain of the Lord's host," and meriting rewards at his hands,—we have, in your case, a "melancholy instance of the deadening and darkening influence of error and worldly-mindedness upon your spiritual perceptions of truth and soberness.

We can account for and pardon the irritation with which you contemplate the conduct of your brethren, who stand aloof from any association with theological agitators, intoxicated with idle dreams of battles to be fought for the defence of civil and religious liberty, of "high places" to be contested, of lives to be jeopardized, and of "tyranny and wrong" to be redressed. If those whom you denounce be ministers of the Secession Church, they may each reply to your censures in the language and spirit of Leighton, when challenged for not preaching to the times, "If so many are preaching to the *times*, why may not one poor

brother preach for eternity.” The political changes to which you refer in your lecture may be in your eyes of vast importance, but is it fitting that those who scruple not to agitate in such questions should be spoken of as treading in the steps of Him who, “in the cause of God’s glory and man’s salvation, hid not his face from shame and spitting.” Sir, the passage which I have quoted from your discourse, when viewed in its connexion, is not only absurd—it is blasphemous.

But, after all, is it indeed the case that you and other resisters of taxes are the men who are *jeoparding their lives in the high places of the fields*, while those who stand aloof from you resemble Reuben, who abode among the sheep to hear the bleating of the flocks, or Dan, who remained in ships, or Asher, who continued on the sea-shore and abode in his breaches. It is almost as cruel to rob you of your ideal consequence as to rob Don Quixote of his imaginary glory in overthrowing his enemies. But if truth, Sir, must be told, we cannot forget that when the times were less favourable to agitation than they now are, and when sedition or resistance to taxes was repressed with a firmer hand, Mr. John Brown abode as quietly “among the sheep, to hear the bleating of the flocks” at Biggar, as ever Reuben did in the land of Gilead, or Dan and Asher by the shores of the great sea. It was not till the times had become more revolutionary—when agitation stalked throughout the country, and resistance to taxation became a passport to celebrity, that Dr. John Brown stood forth as a voluntary martyr in a cause which he had so tardily, and under such inglorious circumstances, so publicly espoused. It might be from a want of “mental fortitude” to avow his sentiments, or it might possibly be from a want of perspicacity to discern that “tyranny and wrong,” of which he now expresses his hatred. But, assuredly, he is the very last person who ought to reproach his neighbours for “keeping in the back ground,” especially now, when all the merit of self-devotion is lost in the vulgar applause which every mob-orator, and every self-seeking agitator bestows on the minister who teaches, on “Christian principle,” the lawfulness of rebellion, and the duty of “following out principles to their fair and practical consequences.”

Without entering farther at present into the consideration of your revolutionary and Neological discourses, I shall proceed in my next to fulfil the promise I made in my fourth letter, to expose the hollowness and absurdity of the distinction you make between paying taxes for general and for specific purposes.—I am, &c.

LETTER V.

TAXES FOR GENERAL AND SPECIFIC OBJECTS.

March 2, 1838.

SIR,—The artifice practised in your “documents” first published respecting your refusal to pay the Annuity Tax, has been noticed both in the *Scottish Guardian* and *Presbyterian Review*. “Mr. Haldane’s first letter,” it is said in that Review, “is given, and Dr. Brown’s long reply to it. The second letter is withheld, though the remarks which it called forth are published. It might be a mere cowardly feeling which prompted the withdrawal of documents so hard to grapple with; but what will our readers think of the *ingenuousness* of withholding them in a work which professed ‘to lay the *whole* documents before the public.’” In those documents which you have appended to the second part of your lectures respecting civil obedience, although my fourth letter does not appear among them, you refer to it as follows: “Since writing the above I have seen Mr. Haldane’s letter of yesterday. Into the general argument with respect to the limitations of civil obedience, and of their legitimate application to the payment of tribute as a particular species of obedience, I intend to go fully in the lectures which I have announced. Nothing stated by my opponents seems to me in the slightest degree to shake the doctrine contained in my first letter.” In my fourth letter, the insertion of which, in these documents, although you thus refer to it, you have prudently omitted, I distinctly stated the grounds of the duty of paying tribute; but notwithstanding what you have said in your lectures, these grounds still remain unanswered. It was very convenient then, no doubt, simply to assure your readers that nothing therein stated *seemed to you in the slightest degree* to shake the doctrine you supported. To that letter I now refer, if not for your sake, at least to induce the perusal of it by those who feel themselves interested in this discussion. It will there be seen that your doctrine is not merely shaken, but completely overthrown. In the close of it I adverted to the only limitation you contend for in paying tribute, which you find in the distinction between general and specific taxes, and to what you deem to be the proper mode of refusing to pay it, namely in the way of “a passive resistance.” Your sophistry on these points I promised to expose. To do so I shall now proceed in my present and subsequent letters.

It is obvious that you feel the pressure of the difficulties of your situation. In attempting to palliate your resistance to the Annuity Tax, you are constrained to advocate principles which not only oppose the doctrine of Scripture, but are subversive of Civil Government and social order—principles which, if carried out to their legitimate results, would absolve the subject from the obligation of submitting to every public impost, and place the magistrate at the mercy of every turbulent demagogue, and every capricious or ill-regulated conscience. It therefore argues some skill in polemical strategy, that you have so far extended the line of your defence, which may have the effect of distracting the attention of your opponents, and covering your retreat in a cloud of dust.

I have already exposed some of the erroneous principles, which in both of your discourses you avow in regard to civil obedience, and the subtle casuistry with which they were inculcated, and also your attempt to limit the apostolic injunctions to the local and peculiar circumstances of the Roman Christians. I have likewise noticed your denunciations against your brethren who shrink from the din of political strife, and are too deeply occupied with the concerns of eternity, and the duties of their spiritual office, to mingle in the ranks of political agitation. My present object is to show the fallacy of your distinction between *general* and *specific* taxes, which is the *only* ground on which the defence of your conduct in not paying the Annuity Tax now rests.

You admit that all general taxes, legally imposed, ought to be paid without hesitation. But you strenuously contend that specific taxes must be paid, or not, only after a due consideration of the merit or demerit of the purposes for which they are designed. When you resorted to this distinction, it is plain that you must have been reduced to great extremity. Common sense and common honesty alike revolt against it, and the feeling of mankind will tell you that it can only be of service in the schools of sophists. Indirect taxes are indeed generally less unpopular than direct property or capitation taxes. But few thinking men have ever ventured to assert, that, in a moral point of view, this could make any difference when considered in reference to the objects for which they were collected. It is important, however, to expose the sophistry which lurks in your distinction, and to demonstrate the extent of your error in asserting that *to submit to a specific impost, whose destination we conscientiously disapprove, is as sinful as to employ our hands in the commission of actual sin.* Than such a proposition none can be more unfounded. The difference between paying such a tax and sinning with our hands is as clear as noon-day.

The destination of a tax may be sinful while its payment is lawful. The guilt of a sinful destination rests upon those by whom it has been determined; but the tax-payer has no concern with its appropriation, and is absolved by the law of God from any further inquiry than that which concerns the lawfulness of the authority by which it is levied. The Government demands payment of the tax, but requires from its subjects no sanction of the purposes to which it is applied. These are to be determined by a higher jurisdiction than that of the individual tax-payer, and whether we live under the despotism of an oriental Sultan, or under the benignant sway of a limited monarchy, or under the more lawless rule of a wild democracy, still, in each of these cases, the amount, the nature, as well as the ultimate destination of the public imposts, are all fixed by a superior power, that leaves the most scrupulously conscientious subject no such apology as that which you plead for, in refusing to render "tribute to whom tribute is due." "It is monstrous," you say, "to suppose that, by any mere human arrangement, not only may what was not duty become duty, and what was not sin become sin; but what was sin become duty, and what was duty become sin." In this statement is not the spirit of the sophist again discerned amidst the cloud in which he seeks to confound things that differ? If taxes be employed by Government for purposes immoral or impious, the payment by the subject neither sanctions the immorality nor impiety. It was never duty to commit impiety, and no "*human arrangement*" can justify its guilt. But it is no "*human arrangement*" which has ordained the payment of tribute, and therefore it must ever be criminal to resist this ordinance of God. Extreme supposititious cases may indeed be conjured up to distress the feelings, or perplex the judgment of those who desire to obey the Divine precept in its plain interpretation. But surely it is no symptom of a good cause, when you are reduced to search for arguments drawn even from subjects too sacred and too solemn to be irreverently bandied about as weapons of controversy. To suppose, as you do, a specific tax levied to defray the expenses of the crucifixion of our Lord Jesus Christ, may appear in your own estimation a very clever and ingenious supposition, and one likely to place your opponents on the horns of a dilemma. But so far from producing any such effect, most men will turn from it with feelings of mingled indignation and disgust. The same appeal would equally apply to the payment of *general* taxes, in whose appropriation were included those spectacles at which Christian martyrs were thrown to the lions. But in regard to all taxes, it is plain, in spite of your sophistry, that there are always two parties who have each sepa-

rate and distinct duties to discharge. To the subject belongs the duty of paying what the ordinance of God has taken from him and given to his rulers; to the rulers, on the other hand, belongs the high and solemn responsibility of rightly appropriating their revenue. If, therefore, sin be committed in its application; if it be made to subserve purposes of immorality, impiety, or irreligion, still these purposes are no more reognised by the tax-payer, who only discharges the debt due to his Government, than the criminal and ungodly purposes to which a landlord or a creditor may apply his rent or debt, are reognised by you when you have paid his lawful demand. It is unnecessary to insist that employing the hands in the commission of sin must, in all cases, and in every eireumstance, be sinful.

Your whole argument is based on the utterly fallaeious and absurd idea that the payment of a tax is a *voluntary act*. You employ the terms "voluntary" and "giving" in reference to taxes, in almost every page of your discourse. By the use of such terms you may beguile the simple, but you have never ventured fairly to grapple with my argument on the subject, or attempted to overthrow the principle that the payment of taxes is not to be regarded as a voluntary act, but is placed in Serip-
ture on the footing of a *debt*. All your arguments, all your suppositions, even the most revolting of them, are dissipated in a moment when tried by this test. The faet that you have not even dared to confront me on this ground, is the strongest a-
cknowledgment you could make of your inability to refute this principle which I advaneed on the authority of God's holy Word. But while you have neither ventured manfully to meet my argument, nor eandidly to aeknowledge its force, you have not scrupled to cite a passage from "The Philosopher of Malmesbury," in such a connexion as to intimate that, in my opinion, as well as in his, there are cases in whieh it is not sin to employ the hands in committing sin. Is it truth, Sir, that requires so dishonest a defence?

In order that what follows may be fully understood, permit me to repeat what you have said in your first letter regarding general taxes. "I consider Christians," you observe, "as bound to pay conscientiously and cheerfully all taxes imposed for general purposes by the Government under whieh they live. If the Government misapply the revenue thus raised, for that misapplication *they*, not their subjects, are responsible. Even where the imposts themselves are, in their esti-
mation, exorbitant or unjust, it is their duty to pay them." You here admit that the application of general taxes must be made on the exclusive *responsibility* of Government. If this were not the fact, what a source of perplexity would be opened

to every conscientious individual ! But if this be the case in regard to general taxes, on what pretence can it be alleged, that in the case of specific taxes the responsibility is transferred to the subject ? You confound things that differ when you affirm that the payment of a specific tax appropriated to a sinful purpose, is the same as sinning with our hands. You, on the other hand, distinguish things that have no essential difference, when you assert that it is the duty of subjects to pay all taxes for *general* purposes, while you argue for a limitation in regard to *specific* taxes. As it is upon this distinction that you ground your defence of your refusal to pay the Annuity Tax, it is necessary still further, not only to expose its fallacy, but its absurdity.

Perplexed by the unbending and peremptory character of the precept, you cast about for any method of reconciling your conduct in resisting a legal impost with the Divine law. Like your predecessor in the same line of argument, the Jesuit Escobar, you invent a nice distinction, and lay down a principle which, if it were admitted, would at once absolve the consciences of thousands from all farther care as to the payment of taxes. You allege that we must not pay a tax which is to be appropriated to a sinful purpose ; and although you find nothing in the Bible to justify this exception to the general law, yet you argue for it with a confidence which seems to be exactly in the inverse ratio of its truth. Being persuaded, however, that this principle will carry you rather too far, and being desirous to show that there are some bounds to your disobedience, you invent another distinction, which, instead of supporting your argument, will prove nothing better than a broken reed to pierce your hand. You consider yourself at liberty to refuse payment of a particular tax, appropriated to a particular object, but you will not withhold a general tax, levied for a general purpose. You quarrel with the Annuity Tax, because it is appropriated to the payment of the Edinburgh Clergy. This is an object which you consider *sinful*, and you will go to prison rather than obey the law which demands tribute for such a purpose. If this were a sound principle, and it were incumbent on you, as a preliminary to its payment, to inquire into the use for which any tax is appropriated, it would be equally your duty to investigate *all* the purposes for which general taxes are applied. This indeed, you deny, but where is the consistency of your denial ?

If a specific tax is to be refused because its purpose is sinful, a general tax ought to be refused because a *part* of its purposes is sinful. A tax for general purposes includes all the purposes for which it is employed, and one sinful particular purpose will, on this ground, contaminate the whole. If a particular tax to

support Juggernaut ought to be refused, a general tax, of which the support of Juggernaut is one object, ought likewise to be refused. Your casuistry is mere sophistry.

You tell us that the rulers only, and not the subjects, are responsible for the “misapplication” of a general tax; but it is no misapplication of a general tax to apply it to each of all the various purposes for which it is raised. If one of its objects be the support of Juggernaut, it is no misapplication of that portion of it that is given to this particular purpose. It is a sinful application of the money, but not a misapplication of the tax. The tax is applied according to its avowed purpose. But, Sir, if the subject partakes of the sin of the application of the specific tax, he partakes also of the sin of the application of the general tax. He has no more control over the one than he has over the other. If he ought to refuse the one he ought to refuse the other. If it would be sinful to contribute to a fund whose specific object was to distribute the Apocrypha with the Bible, it would be sinful to contribute to a fund one of whose objects was to distribute the Apocrypha with the Bible. We have no more right to contribute to a fund whose application is partially evil, than to one entirely evil. There is no essential difference, then, in this respect, between a specific and a general tax. Both general and specific taxes are to be paid without inquiring as to their ultimate destination. The Scriptures make no distinction between them, and the payment of them implies no approbation of that destination—no more sanction of their application, as has been observed, than the payment of a debt.

You not only admit, but assert, that it is the duty of subjects to pay general imposts that are “unjust.” But is not an unjust tax a sinful tax? And if, in paying a general tax which I know to be unjust and sinful, I have no participation in the sin or injustice, by what casuistry will you prove that I am guilty of the sin of a specific tax? If the payment of the tax implies any approbation, in both cases I am equally guilty. If the payment in the one case does not imply my approbation, neither does it in the other. Your limitation on this subject is not merely unsound, it is absurd.

If a tax is levied for one specific object to which you object, would you not equally object to it, if it were levied for many evil purposes? And if this must be your determination, if you would maintain only a decent appearance of consistency, will you affirm that if any single good or indifferent purpose be associated with the evil purposes, then the tax will become justly due, so that if nine-tenths of the amount is appropriated to the purposes of an Established Church, and one-tenth to the defence

of other civil purposes of the State, the tax will become payable, although the nine-tenths could not have been justly levied without the addition of the remaining tenth. Into what absurdity would not this line of argument conduct you ! But is this a whit more absurd than to maintain that a general tax is to be paid without regard to its appropriation, while the object of any one particular tax is to be carefully sifted. Can anything be more preposterous than to admit the principle, that the appropriation of the Annuity Tax in favour of the Protestant Clergymen of Edinburgh, is to be questioned and quarrelled with, while the Assessed Taxes are to be submitted to without hesitation, although a part of them is actually employed in educating Popish Priests at Maynooth, and another portion is expended in the very idolatrous [salutes at Malta, in Canada, and elsewhere, to which you make such pointed allusion. No, Sir, your principle is either good to the whole of its extent, or it is unsound at the core. You must either admit the propriety of paying tribute without question as to its object, or you must follow out your principle to its utmost bounds, and assume to yourself the prerogative of sitting in judgment on every tax which affects you, for the purpose of determining whether you will submit to it or not. If you refuse tribute because the whole of it is to be applied for an object you dislike, you cannot with any consistency submit to it when any portion of it is to be devoted to what is objectionable. If you once begin to calculate in this manner, it can make no difference whether nine-tenths or one-tenth, nine-hundredths or one-hundredth are appropriated to purposes of evil. Your principle is either good for all cases, or it is utterly unsound, worthless, and absurd. On this subject you shall hear farther in my next letter.—I am, &c.

LETTER VI.

TAXES FOR GENERAL AND SPECIFIC OBJECTS—CONTINUED.

March 6, 1838.

SIR,—In vain do you endeavour to shelter yourself behind the distinction which you draw between general and specific taxes. If you will pay a general tax because only a part of the produce is applied to what you consider sinful purposes, and refuse a specific tax because it is wholly appropriated to objects which you condemn, do you not perceive that you stand upon

a most unstable and rotten foundation. What, Sir, is this another of your novel maxims in Christian morality, that a man may do indirectly what he dare not do directly ? That he may safely support that which he deems evil, provided it is dexterously mixed up with that which is good ? If I had not known the manner in which you acted seven years ago, I should have been at a loss to understand from whence you had derived this absurd maxim. But, be assured, it is just as bad to do evil indirectly as it is to do evil directly. If it be right to object to a specific tax because it is wholly appropriated to purposes of which you disapprove, it is equally your duty to object to a general tax of which you partially disapprove. Christian morals will not admit of your refined distinctions.

If, again, you object to pay the Annuity Tax, because it is appropriated to a religious purpose, for which you hold that Government has no right to legislate, this objection will equally apply to taxes levied for general purposes. These you deem yourself bound to pay, although they should be "unjust." But if Government has no right to levy taxes for religious purposes, it can have no right to levy taxes for *unjust* purposes. If the one object exceed its delegated powers, so must the other. But an invincible answer to the objection you make on this ground is found in the fact that the Apostle, writing by the Spirit of God, enjoined on all Christians the duty of paying tribute under a Government that employed a part, and a very considerable part of its revenue, in the support both of idolatrous worship and of those horrid orgies and other inhuman spectacles which polluted their temples, disgraced their triumphal processions, and turned into a Golgotha even their most splendid public theatres. If God peremptorily commanded Christians to pay tribute, although it was partly dedicated to "*immoral and impious purposes*" of the most atrocious character, can it be imagined that we are exempt from the payment of taxes employed for the maintenance of the worship of the true Jehovah ? If you farther urge that it is unjust to exact tribute from you for the purpose of supporting a mode of religious worship in which you do not participate, while you defray the expense of your own religious services, this objection is at once obviated by the fact that Christians, under a Pagan Government, were not, on this account, exempted from the payment of tribute. When, therefore, you refuse to pay a tax to the existing Government under any of the above pretexts, you are resisting the will of God written as with a sun-beam in his Word, and promulgated in circumstances which place the duty in the strongest light. Had the Apostle been directed to write on the subject of tribute under such a Government as ours, how

much more plausibly might Christians, residing in heathen countries, have argued that it never could be the purpose of God that they should contribute for the support of idolatrous rites. Yet, even in that case, such reasoning would have been utterly fallacious, since the duty of paying tribute is enjoined in so peremptory a manner, and without any exception or limitation, either expressed or implied. But how completely are all such refuges of lies swept away when the existing state of things at the period when the Apostle wrote, is taken into view.

When the Apostle commands us to pay tribute to Government, he must include tribute of every kind, since no kind is exempted in the Scriptures. The precept enjoins the payment of specific as well as of general taxes, for it makes no distinction between them. Men have no more right to forge an exception than they have to make a Bible. They who, by doing so, make void the command of God, do it at their peril.

Although it is not material to my argument, and I will not rest it even in the least degree upon anything but the unerring Word of God, I may here remark, that *special* taxes for the support of idolatrous worship and other "impious and immoral" heathen ceremonies, actually did subsist in the time of the Apostles. In one of the most recent works devoted to the history of the Athenians, Mr. Lytton Bulwer traces the different sources of their revenue, and observes as follows:—"The State received the aid of annual contributions, or what were termed *Liturgies*, from individuals for *particular services*." He then enumerates three different species, and concludes—"These three ordinary Liturgies had all a *religious* character; they were *compulsory* on those possessed of property not less than three talents." Now as the Apostle taught the same doctrine, and gave the same commandments "everywhere and in all places," both the Roman and Athenian Christians, while they might mourn over the superstition of their rulers, and the use to which special taxes were appropriated, must still have paid the exaction with a cheerful obedience to the will of God. You admit that the precept in your text "refers to the existing tributes of the Roman Empire," and the Apostle makes no exception either as to civil or religious tribute. All were to be paid, and you have not been able to produce a single instance of these tributes being refused by any of the early Christians.

But are not you, Sir, in the habit of paying a tax for a specific object which, in your estimation, is obtained in a manner that is sinful, and which, consequently, on your principle, you ought not to pay? The Post Office revenue is partly made up of the profits of Sunday travelling. When, therefore,

your "conscientious convictions" prevent you from paying the Annuity Tax, do they prevent you from paying postages of letters brought to you in this way. If not, where is your consistency? Do you imagine that if these convictions do not operate uniformly, you can obtain credit when you plead them? If you will go to prison rather than pay the Annuity Tax, let us hear that it is your practice never to pay postage for a letter which has been conveyed to you by post on the Sabbath-day.

Were it lawful or incumbent on every tax-payer to resist the payment of taxes according to his own peculiar views of the propriety of their application, the consequences would not only be pernicious, but subversive of civil society. "I cannot," you observe, "see how any man can consistently pay taxes levied avowedly for the support of an unjust war." Now there never is a war when war-taxes are not levied. Suppose, then, a property tax exacted as hitherto in the event of a war, before a Christian could conscientiously pay what was thus imposed for a specific purpose, he must ascertain whether the war is one of aggression or defence, whether necessary or unjust. From all such perplexing questions, in the goodness and mercy of God, he has delivered his people, by promulgating a distinct and general law, subject to no exceptions and no limitations. They are thus relieved from all inquiry into cases so complex that for the great body of Christians it would be impossible to discover the path of duty, while a few designing men might mislead them to the ruin of the country. But according to the clear Apostolic precept—equally plain to the learned and the unlearned—the most knowing and the least informed believer pays, in obedience to the King of kings, the tribute demanded by the Government under which he lives, and thanks God that the responsibility of its application rests in other hands.

The sentiments contained in the following extract from a sermon, to which you refer in terms of high approbation, most explicitly condemn the principle for which you contend, and the course which you now pursue. "As to our duty, my brethren, who are the subjects of Civil Government, one thing must at once be evident to you; that it cannot be the province of each individual to judge for himself what taxes he is to pay, and what to decline. It has been very truly observed, that the precept to pay taxes should be considered by Christians as a blessing. Had not the precept been given expressly, conscientious men might have thought it necessary to know first how the money was to be applied, and to refuse wherever they disapproved of the expenditure. This would have given occasion to endless trouble and contention. But now, in consequence of the express precept, all occasion of scruple or

uneasiness is removed. And, as of old, Christians were permitted to buy whatever was sold in the shambles, asking no questions for conscience' sake ; so now whatever is imposed as a tax it is our duty simply to pay, and owe no man anything, but to love one another."

Your mistaken view, from first to last, on this subject consists, as I formerly observed, in supposing, that in some way or other, tribute is a voluntary contribution, which is to be paid or withheld, according as you approve or disapprove of its destination. On this supposition you would divide all responsibility of its application with those by whom it is levied. But this view of the case, which leads you to distinguish between general and specific taxes, we have seen to be unscriptural, fallacious, and absurd. The command by Him to whom the silver and the gold belong, and to whom you owe all that you possess, requires you to pay what is exacted by the subsisting Government, which is his ordinance. It is consequently no longer yours, nor in the smallest degree under your control, any more than the money due to your creditor, to whom you are individually indebted. When you have made this payment you have done all that God requires, and as far as concerns your personal responsibility, you have nothing farther to consider or care for. You plead that "no Dissenter is *morally* bound to pay this (Annuity) tax, for no tribute is *due* from him to the City *Clergy*." Certainly no tribute is due from you to them. The tribute demanded of you is *due* to the Government, and therefore every one of whom it is required, Dissenter or not, is bound to pay it. The duty to do so rests on the authority of God, and whether or not it may appear to us to be right in itself, his command is to be obeyed. When God commanded the Israelites to extirpate the Canaanites, it was their duty implicitly to obey. Without that command such conduct would have involved the deepest criminality, and yet when they failed in this duty, they were justly punished for their disobedience.

The Scriptures contain a clear and precise rule for the guidance of Christians respecting tribute, such as the weakest of them can never mistake, if they simply attend to the law without indulging a spirit of subtle casuistry. But listening to sophistry like yours, the great body of them would be led by speculations that will vary in their results according to the times in which they live, and the systems of political economy which predominate, so that Christianity would in this respect put on as many phases as the moon. Beware, Sir, as to what you are doing, you are breaking the commandments of God, and teaching others to do the same.

The discussion of this question is of deep and permanent

interest. It affects principles which have been received and acknowledged since the first introduction of Christianity, and rules of Christian practice which are intimately connected with the progress of the Gospel. It is, indeed, a matter of comparatively little moment, that an individual like yourself, in Edinburgh, resolves to go to prison rather than pay his Annuity Tax. In ordinary times we should smile at your folly, or pity your error. Charity would desire to regard your conduct, not as the offspring of faction, but as the result of a clouded judgment. But your conduct assumes quite a different character when viewed in connection with the circumstances of the times in which we live. Your scruples of conscience were never exhibited to the world, when you would have stood nearly alone in your refusal to pay any tax. They were allowed to slumber when the political horizon was undisturbed, and the demagogue and agitator were frowned upon in society. These scruples have at length been awakened amidst the din of political strife, and the tumult of contending parties ; amidst the agitation produced by men who clamour for the repeal of the union with Ireland, and cheer on those revolutionists who are at length actually in arms to dismember the Empire. Never was there a more unfortunate period for a man to exhibit himself as suddenly impelled in a new direction. The time, the circumstances of your change, are also peculiar, that they naturally lead us to look with closer attention to the grounds on which they are founded. You put yourself at the head of a party. Cost what it may you declare that you are determined to resist, and whether your going to jail might be the occasion of popular tumult, or whether it might be regarded with indifference or ridicule, you do not care to inquire. Placing yourself in an attitude of defiance, you publicly proclaim that you, at all events, will no longer, in this case, pay the tax which the Government of your country demands—you prove that you will not obey the divine precept, to render tribute to whom tribute is due.

These are the circumstances that render it important that your principles should be fully examined, and their hollowness extensively exposed. If your conduct were followed generally, society could not subsist. Every tax might find conscientious opponents, and Government would be reduced to a perpetual warfare with its subjects. Besides, your principles would materially interfere with the progress of the Gospel in heathen or unenlightened countries. No Christian, whether acting as a missionary or a trader, could live in Turkey were he to practise your theory of considering the purposes for which taxes are levied. The first Christians would never have been able to

maintain their blameless character had they refused to pay tribute because it was to be applied either in whole or in part to idolatrous purposes. They would have been prosecuted, and justly, as *rebels*, not persecuted as *Christians*. They would have been punished for resisting the laws of their country, and not for introducing a new religion. But imitating the conduct of their blessed Master, and obeying his commands, they disarmed their adversaries of any just ground of complaint, and it was equally true of them, as of *Daniel*, that no fault could be found with them except in regard to the law of their God.

The distinction between taxes for general and those for specific purposes, in respect to an obligation to pay them is, as I have stated, the sole ground on which your resistance to the Annuity Tax rests. I care not although you had been successful in establishing the other pleas to which you have resorted for your vindication. Had you succeeded as completely as you have signally failed in what you allege respecting the early Christians and Covenanters, and were the Quakers all on your side, what would it avail? “*To the law and to the testimony: if they speak not according to this word, it is because there is no light in them.*” The “seat,” to borrow your own expression from a former defence, which you have not forgotten, of another instance of your turn for jesuitical sophistry,—the “seat,” the only seat on which you rest in this discussion, is that fallacious and untenable distinction which I have now exposed. This *seat* being taken from under you, your fall is inevitable. In my next letter I shall unmask that flimsy disguise to which you attach so much importance, and which, under the name of *passive resistance*, might in some measure serve to conceal the evil of your pernicious example.

I terminated a former letter by directing your attention to one who was your predecessor in the inculcation of the same doctrine with you respecting the payment of tribute. I conclude the present letter by informing you that you have got a contemporary who agrees with both of you, and seems to have studied in the same school of casuistry. A recent London newspaper contains the following article of intelligence:—“At the petty Sessions of Coleshill, last week, a plumber and glazier was summoned for not having paid his highway rate. Being called upon for his defence he argued, that as he did not keep even a cat or a dog to travel on the Queen’s highway, it was exceedingly unjust that he should be compelled to pay towards keeping it in repair.” This, Sir, is a modern authority decidedly in your favour. It exactly suits your argument, and is a most apt illustration of what, could it be established, would be its result. Here is a tax for

a specific purpose, which this glazier reckons unjust, and against which accordingly, like you, he enters his protest. And why should he not be heard as well as Escobar? Why should he not be allowed to plead his “conscientious convictions” as well as Dr. John Brown?—I am, &c.

LETTER VII.

PASSIVE RESISTANCE.

March 9, 1838.

SIR,—It is the inspired maxim of the wisest of men that “the way of transgressors is hard.” Every step that you have taken in defence of your resistance to the Annuity Tax, affords a striking illustration of the difficulties which thicken around your advance in the devious path of error. Besides your sophistical distinction between general taxes, and those levied for specific purposes, you have provided for yourself one more covert, under which you seek to disguise your disobedience to the law of your country. You allege that your resistance is passive, and, therefore, is not criminal. But this refuge will not avail you. Instead of shielding you from blame, it can only add the shame of unmanly evasion to the guilt of your original offence.

The expression *passive resistance*, though not now first invented, has been brought into notoriety by Mr. Daniel O’Connell, and is associated with some of the darkest pages in the modern history of Ireland. It is a mode of rebellion against lawful authority worthy of the source from which it proceeds; but that you should have been, in any particular, the imitator or disciple of a turbulent Popish agitator, is a melancholy exhibition of the progress of evil. Passive resistance, Sir, is a contemptuous defiance of the majesty of law; it is rebellion, not perhaps more ineffectual, and certainly not less criminal, because it is not, in the first instance, accompanied with open violence. It may be the snare of weakness or of folly; it may also be the refuge of cowardice, which quails before the sword of justice; but it may likewise be the mask under which the man of deceit conceals his purposes of treason and revolt. It is resistance to Government of a most dangerous and embarrassing description. Every one knows that sullenness in a child is more perplexing and distressing than any other kind of opposition to parental authority. Now, sullenness in a child is precisely that kind of

disobedience which is analagous to passive resistance in a subject.

Passive resistance is, in effect, a contradiction in terms. Although denominated *passive*, it is real and actual resistance. Resistance of every kind implies opposition, which is the contrary of inaction. Resistance, of whatever description, or however denominated, comes under the sweeping anathema of the Apostle against all who withstand the ordinance of God. If a regiment were ordered to advance, and every man in it stood still, it would be actual disobedience, of which punishment would be the consequence. When the fleet mutinied at the Nore, and the men declared that unless their demands were complied with they would not "lift an anchor," was not this disobedience? When the mutiny was suppressed, the last penalty of the law was exacted, and the ringleaders suffered death. The conduct of Saul, when he forbore to fulfil the Lord's vengeance against Amalek, might be excused on the ground of his disobedience being *passive*. But mark the stern rebuke of Samuel, and observe the distinction he expressly makes between active rebellion and passive stubbornness: "For *rebellion* is as the sin of witchcraft, and stubbornness (passive resistance) is as iniquity and idolatry: because thou hast rejected the word of the Lord, he hath also rejected thee from being king." Passive resistance resembles what Dr. Johnson called "defensive pride." But pride or resistance to lawful authority, in whatever form, are both denounced in Scripture as abominable in the sight of God.

You are indignant at your conduct being characterised as rebellion, but is not resistance to the law of the land rebellion? You glory in your resistance, but, because you are pleased to describe it as *passive*, you flatter yourself you can evade the obloquy and punishment of actual guilt. Were you indeed to add violence to your stubbornness, this would, no doubt, aggravate your sin. But in either case, the resistance is real, and will subject you to punishment, not merely from man, which you may escape, but from God. The command is not that we shall not resist in a certain manner, but that we shall not resist at all.

You give it as your opinion, that the man who peaceably submits to the penalty of the law as truly respects it, and submits to the power as he who fulfils it. "Many," you say, seem to think a man a violator of the law, a rebel, an enemy of good order, one whose principles and conduct lead to anarchy and bloodshed, who even on conscientious principles declines active obedience to the magistrate,—will not obey the law merely because it is the law, though at the same time he is perfectly willing, if 'the ruling powers' see meet, to bear whatever penalty the law allows them to inflict. No well informed man, to whatever religious sect or political party

he may belong, if he is not in a passion, can talk or write such absurdity. He who, when he cannot conscientiously actively obey a command of a Government, which he yet in his judgment approves of as a good Civil Government upon the whole, quietly and patiently takes what he cannot help thinking a wrong, is certainly not a bad subject. He honours the law by submitting to it when he cannot obey it. Because it is law he honours it,—because it is law, which he cannot obey without sin, he declines complying with it.” Is it possible, Sir, that the large congregation to whom you delivered your discourses, could sit patiently to listen to your perversion of the passage of Scripture which you took for your text, teaching them in what way they might disobey it without guilt, and to hear you gravely propound sentiments so fraught with “absurdity” as those now quoted. But not satisfied with proclaiming them in your discourses, you must introduce them once more in your notes and illustrations. “As every law proposes an alternative, by acquiescence in *either* part of which the law is obeyed, and the authority of the lawgiver reverenced, the man who peaceably submits to the penalty of the law when his conscience forbids him to follow its prescription, as truly respects the law, and submits to the power, as the man who chooses the other part of the alternative.” This is casuistry worthy of a whole conclave of the disciples of Loyola. It confounds obedience and disobedience, and in fact asserts that where violence is not resorted to, there can be no breach of the law!

You here represent the suffering of the penalty of the law as obedience to the law. The penalty is not a fulfilment of the law, but punishment for the non-fulfilment. You support your opinion by the authority of “a high church writer,” who asserts that “obedience has always an alternative.” But obedience has no alternative as obedience. Does the man who suffers death for murder, honour and fulfil the sixth commandment? Do they who endure everlasting punishment for not obeying the commandments of God, honour and truly respect the law and reverence the lawgiver? The man who refuses to obey a law, but submits to the punishment, does not honour the law, he dishonours it all in his power, and is forced to submit to the punishment. So far from honouring and truly respecting the law, when his conscience forbids him to follow its prescription, as you confounding right and wrong, and in defiance of every sound principle affirm, he rebels against it, and condemns it as an unjust and sinful law; and instead of submitting to the power as you also affirm, he tramples, by his disobedience, on the authority of the power. Besides, if the law is sinful, its sanction or penalty is also sinful, and we ought not to honour it in its

sanction or penalty, more than in its requirement. On your principle, the transported felon is a most respectable character ; he has only chosen an unpleasant alternative. It is disgusting, Sir, to deal with such paltry sophistry. Your arguments here, as in other places, resemble those of the Pharisees, by which you make void the law of God, as irreverently and as grossly as they did by their traditions.

But let us observe the manner in which, in the exercise of your *passive resistance*, you prove yourself "not a bad subject," by "quietly and patiently" taking what you cannot help thinking a wrong, honouring and respecting the law, and reverencing the authority of the lawgiver. The moment the law *prescribes* for you, and its penalty is exacted, you give vent to the most outrageous expressions, in a letter which you publish for wide circulation. "While I take joyfully," you say, "this spoiling of my goods, I abhor the injustice, and despise the meanness of the system, by one of the 'beggarly elements' of which I am legally robbed of my property." Passing these virulent invectives against the system you oppose, violent in the extreme, and indecent as they are in whatever light you view it, you declare yourself to be *legally robbed* of your property. And this, according to you, is honouring and truly respecting the law, and submitting to the powers, and reverencing the authority of the lawgiver ! You appear, Sir, to understand neither what you say, nor whereof you affirm, nor to know what manner of spirit you are of.

The spendthrift and the miser, in refusing to discharge their personal debts, often have recourse to passive resistance. There are persons of whom it is said, they never pay a debt but by compulsion. They do not rise up against their creditors with arms in their hands, but they withhold what they owe, and in order to bring odium on those to whom their money is due, they will either oblige their creditors to send them to prison, or to distrain their goods, so that, like you in respect to the Annuity Tax, they stigmatize the one "as violence done to their persons," and the other, as "the spoiling of their goods," by which they are "legally robbed of their property."

You may shrink from the thought, that in any case you would carry your resistance so far as to resort to violence ; but the man who dares to avow his resistance, in any form, to a special command of God, and to brand the Government as guilty of *legal robbery*, when it exacts from him a legal impost, knows little of his own heart, if he imagines that he would stop if he had a prospect of success at what he calls *passive resistance*. In you, Sir, we see the progress of the principle of resistance. You once thought that protesting against the Annuity Tax was

sufficient. The leaven has, after a little time, produced in your mind a greater degree of fermentation. You now see you were wrong. You had not gone far enough to produce the desired effect. You already begin to utter "great swelling words of vanity," about "jeopardizing lives in the high places of the field," while you indulge in the most violent invectives; and, I doubt not, that with a little more time, and a better opportunity, the principle of your resistance will be more fully developed, and your principles carried out "to their fair practical consequences.

Your conduct by inducing many to follow your example, is likely to be extensively mischievous; but, acting on your principles what disorders must ensue? Under their prevalence Government could not hold together. Anarchy would be the result, and we should discover too late, that even for the maintenance of civil liberty, it would have been a far better, and a far wiser course to have obeyed the Divine command, without torturing our ingenuity to invent plausible limitations and exceptions to its authority.

This passive resistance, this newly discovered power in the science of rebellion, considering the extent to which it is now carried, bids fair to produce, at no distant period, bloodshed and civil war. It has been practised with great success in Ireland. Hitherto it has been chiefly, though not exclusively, confined to tithes; but that man must be wilfully blind who cannot see that it is applicable to any other demand to which he may feel disinclined, whether made by Government, or by a landlord or creditor. In many of those cases in Ireland, in which the lives of the people, or of the police, have been sacrificed in tithe encounters, it was not they who refused payment who committed the actual outrage. Like yourself, perhaps, they resolved to be quiet, but the bells of the Popish chapels rung out to assemble the multitude; rioting, violence, and slaughter succeeded. The blood spilled in such encounters assuredly lies at the door of the persons who proclaimed, as you do, their intention to go to prison rather than submit to the precept "to render tribute to whom tribute is due." It also cries aloud for vengeance against those by whom this plan of opposition to Government has been organized and encouraged. When Christians become converts to the doctrine of passive resistance to the laws of their country, and in doing so, scruple not to pervert the Scriptures, it seems to forebode the approaching overthrow of all authority and rule.

In my two preceding letters I have exposed the hollowness and absurdity of your distinction between the obligation of paying taxes for general, and those for specific purposes. I have now exhibited the dishonourable and dangerous subterfuge to

which you resort, under the denomination of passive resistance, a mode of procedure to which you attach so much importance, that, in your protest, you have introduced it over and over again. Your conduct, Sir, in this affair, is much worse than many, even of those who disapprove of it, are aware ; and more disgraceful to the Christian name, and hazardous to the peace of mankind, than has been generally imagined. I marvel not that you have striven so hard, though in a way not very honourable, to prove that you are acting in accordance with the example of the early Christians. But their whole conduct, in relation to the subject in question, demonstrates as with a sunbeam, that they would have held such proceedings as yours in utter abhorrence. With what indignation would they have spurned at your attempt to prove that they were guilty of direct disobedience to the Divine law, in a matter in which their submission to its authority was most exemplary. The man who seeks to vindicate his refusal, in any form or under any limitations, to pay tribute to the Government under which his lot is cast, has "broken a hedge" which God has set around one of his principal restraints on human depravity. He may sport himself with his own deceivings, but he is trampling under foot the law of Christ, and for this he must answer.

You take credit for your willingness to pay the penalty annexed by the laws of your country to their violation. But if you shall be sent to prison for your disobedience, do not enter it with the expectation of being speedily released through the interference of friends, who may be already prepared to come forward and pay the tax which you have refused. In one view, this would only be a pitiful farce, deserving of contempt, if, after a few days or hours of confinement, you should march out in mock triumph amidst the shouts of the mob, as one who had suffered for conscience' sake, and worn the crown of martyrdom. In another point of view, an exhibition like this, would furnish a melancholy example of conduct, in the last degree unchristian and unprincipled. For would it not argue the vilest hypocrisy if a man were found to denounce the payment of the Annuity Tax as sinful, and, at the same time, to take advantage of the wilful commission of this sin by others ? The same principle will apply should you permit your friends to pay the tax in order to prevent your incarceration, or to purchase your goods when distrained, to save you from loss. Such paltry and criminal proceedings could not fail to excite a feeling of indignation in all who know the difference between right and wrong, between honesty and hypocrisy. Instead, then, of betaking yourself to any of these criminal and disreputable shifts, if you will incur the penalty, by all means meet it like a man. If immured in a

prison, to which the violated laws of your country have consigned you, remain in that confinement, till, after serious consideration, you are convinced of the evil of trampling on the ordinance of man and the ordinance of God. In experiencing the painful effects of the one, you may be led to ponder the more serious and awful consequences of the other. But better would it be, and more honourable to yourself and the character of the religion you profess, were you at once to retrace your steps, and, by submitting yourself, give to others an example of submission to the Divine will.

But it is now reported, Sir, that you are about to quit your present residence, and get beyond the reach of the Annuity Tax, by removing yourself out of the bounds of the Royalty.* Is it credible that you should act such a part after the example that you have set to your congregation? You have instructed your people to resist the payment of it as a matter of conscience—a part of Christian duty. You have proclaimed yourself a self-devoted martyr in the cause of resistance, one who is ready to endure bonds and imprisonment, and the spoiling of his goods, nay, even death itself, rather than submit to the Annuity Tax. Having done this deliberately and publicly, not, it is to be presumed, in mere bravado, who would have anticipated that you were to become a fugitive from the field, and were about to steal away from your flock, whom you had, by your example and your precepts, urged to share your post of danger? Even if you had been invited to retire from the lists which you had so pompously entered, might it not have been expected that you would have replied with somewhat of the spirit of a martyr, like Nehemiah of old, "Should such a man as I flee?" May it not be asked, is it well to leave those whose circumstances do not permit to desert the scene of trial, to encounter the storm which you have raised? Does it evince a proper spirit, proper feeling, proper regard to duty, to stimulate others to engage in a quarrel from which you, who began it, ignominiously retire? If there was something very sinful in your exhortations to resist the Annuity Tax, must it not also be held sinful and highly disgraceful to desert the field in such a crisis, and abandon your flock to those consequences which you professed yourself willing to encounter? It really appears, Sir, so ridiculous for Dr. John Brown, first to assume the character of a martyr, and then to fly the field, that of this report which has been circulated it may in the meantime be said, as of many other reports, that it wants confirmation.

I am, &c.

* This actually took place; Dr. Brown removed as soon as he had an opportunity, and has continued to reside beyond the bounds of the Royalty.

PRINTED BY J. M. BURTON, IMPERIAL OFFICE, IPSWICH.